



J. TYLER McCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

HALL OF RECORDS
320 WEST TEMPLE STREET, ROOM 380
LOS ANGELES, CALIFORNIA 90012-3208
PHONE: (213) 974-0311 FAX: (213) 626-1108

November 4, 2002

TO: Audit Committee

FROM: DeWitt Roberts, Chief *DR by Z*
Audit Division

SUBJECT: **Incidental Expense Review**

At the October 17, 2002, Audit Committee meeting, the Committee requested more detailed information on the exceptions noted in our report dated October 3, 2002, "Review of County Code Section 5.40.097 Incidental Expenses." This County Code Section establishes Department Head authority to incur necessary incidental expenses up to \$500 per occurrence, not to exceed \$5,000 annually, for breakfast, luncheon and dinner meetings and other similar events to conduct County business. The ordinance requires these expenses to be made in accordance with guidelines prepared by the Auditor-Controller.

In our report, we note that County departments are generally complying with the ordinance. We have attached a summary showing the departments we reviewed and any exceptions noted. Please contact me at (213) 974-0301 if you have questions or need additional information.

DR:IDC:KVO

c: Board of Supervisors
David E. Janssen
Each Department (25)

**Incidental Expense Review
October 2002**

	Department	In Compliance with Ordinance and A/C Guidelines	Comments
1	Affirmative Action Compliance	No	Spent \$519.21 for a multi-day training program without obtaining Board approval. Incidental Expense Log did not contain required itemized payment information. Posted incidental expenses to incorrect account number.
2	Assessor	Yes	
3	Department of Beaches and Harbors	Yes	
4	Chief Administrative Office	Yes	
5	Chief Information Office	No	Spent \$590.00 for a holiday luncheon and \$1,691.40 for a multi-day vendor demonstration without obtaining Board approval. Posted expenses to incorrect account number.
6	Department of Children and Family Services	No	Spent \$930.95 for a luncheon without obtaining Board approval. Did not maintain receipts for expenses totaling \$270.48.
7	Department of Coroner	No	Incidental Expense Log did not contain required itemized payment information.
8	County Counsel	Yes	
9	District Attorney	No	Spent \$732.85 for a luncheon without obtaining Board approval.
10	Fire Department	No	Did not establish an Incidental Expense Log as required. Posted incidental expenses to incorrect account number.
11	Department of Health Services	N/A	Department did not have any incidental expenses.
12	Department of Human Resources (Public Safety)	No	Spent \$800.00 for "Security Officer Appreciation Day" without obtaining Board approval.
13	Internal Services Department	Yes	
14	Department of Mental Health	No	Incidental Expense Log did not contain required itemized payment information.
15	Department of Military and Veterans Affairs	No	Spent \$1,598.37 for "Patriotic Hall Diamond Jubilee Celebration" without obtaining Board approval. Charged unauthorized expenditures (i.e., cell phone, cell phone accessories, and holiday ornaments) totaling \$915.46 to the Incidental Expense Account and did not maintain receipts for expenses totaling \$394.89.
16	Office of Ombudsman	No	Spent \$718.97 for multi-day strategic planning conference without obtaining Board approval. Incidental Expense Log did not contain required itemized payment information.
17	Department of Parks and Recreation	No	Did not maintain receipts for expenses totaling \$414.08.
18	Probation Department	Yes	
19	Public Defender	No	Did not maintain receipts for expenses totaling \$45.00.

**Incidental Expense Review
October 2002**

	Department	In Compliance with Ordinance and A/C Guidelines	Comments
20	Department of Public Social Services	No	Posted incidental expenses to incorrect account number.
21	Department of Public Works	Yes	
22	Department of Regional Planning	No	Incidental Expense Log did not contain required itemized payment information. Posted incidental expenses to incorrect account number.
23	Department of Registrar-Recorder/ County Clerk	Yes	
24	Sheriff's Department	No	Incidental Expense Log did not contain required itemized payment information.
25	Treasurer and Tax Collector	Yes	